

## IMPORTANT

THIS FORM IS TO BE USED BY **CORPORATION TAXPAYERS** ONLY FOR PAYMENT OF INCOME TAX AND/OR NET WORTH TAX TENTATIVELY DETERMINED TO BE DUE.

## INSTRUCTIONS

When a taxpayer receives an automatic extension of time in which to file a Federal return, Georgia will honor that extension. No penalty for late filing will be assessed if the Georgia return is filed by the extended due date of the Federal return. The extension is for filing the return and does not extend the time for paying the tax. The tax must be paid by the statutory due date. An extension of time for filing does not relieve the taxpayer of liability for interest or penalty for late payment of tax.

1. This form is to be used to submit any payment of tax when an extension is requested or in force.
2. The amount paid with this form should be claimed on the completed return as credits and payments.
3. This form must be submitted with remittance to pay at least 90% of the tax that will be due as reflected on the final return. If 90% of the tax is not paid by the original due date of the return, a penalty of 1/2 of 1% per month of the tax due will be assessed as a late payment penalty. The addition of this penalty does not relieve the taxpayer of liability for interest due on the unpaid balance of tax.
4. The amount paid is to be credited as a payment on the liability that may be due as reflected by the completed return of the taxpayer. Georgia Public Revenue Code Section 48-2-31 stipulates that taxes shall be paid in lawful money of the United States, free of any expense to the State of Georgia.

If you have any questions call: (404) 417-2469

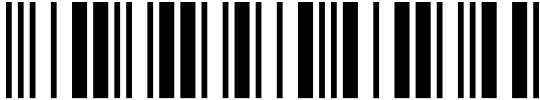
**Make check payable to:** Georgia Income Tax Division (Include FEI number on check)

**Mail the completed IT-560 C with remittance to:**

Georgia Department of Revenue  
P.O. Box 740317  
Atlanta, GA 30374-0317

**DO NOT mail this entire page. Cut along dotted line and mail only coupon and payment**  
**DO NOT USE STAPLES, PAPER CLIPS OR ATTACH CHECK STUB**

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<b>IT-560 C</b> (rev. 7/02) FOR CORPORATION <b>2002</b> Payment of Income Tax and/or Net Worth tentatively determined to be due		 0301204012		<b>MAIL TO:</b> Georgia Department of Revenue P.O. Box 740317 Atlanta, GA 30374-0317 Telephone No. (404) 417-2469	
<input type="checkbox"/> Corporate Income Tax	<input type="checkbox"/> Net Worth Tax	<input type="checkbox"/> New Corporation	<input type="checkbox"/> Address Change	<input type="checkbox"/> Name Change	
FEI Number	Income Tax Year	Vendor Code <b>N/A</b>	Former Name if Applicable		
Current Name (Type or print plainly the exact Corporation Name)			Signature of Officer or Agent	Title	Date
Business Address		City		State	Zip Code
DO NOT USE STAPLES, PAPER CLIPS OR ATTACH CHECK STUB					
Amount Paid					